

**FC CERTIFICATE**

We have audited the accounts of **Aga Khan Agency for Habitat India, ("the Company")** situated at **Sarojini House, 2<sup>nd</sup> Floor, 6 Bhawan Das Road, New Delhi-110001** having **FCRA Registration Number-231660622** dated **22<sup>nd</sup> September, 2005** for the financial year ending the March 31, 2022 and examined all relevant books and vouchers and certify that according to the audited accounts:

Sr no	Particulars	Amount (Rs)
(i)	The brought forward foreign contribution at the beginning of the financial year	2,25,52,175
(ii)	Foreign contribution received by the Company during the financial year	3,45,26,523
(iii)	Interest accrued on foreign contribution and other income derived from foreign Contribution during the financial year	9,54,223
(iv)	Balance of unutilized foreign contribution with the Company at the end of the financial year*(Refer Note Below)	1,45,34,669

- (v) Certified that the Company has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The Company has utilized the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.

**\*Note**

- Unutilized Foreign Contribution Balance at the end of financial year represents cash and bank balances of Rs 1,45,34,669/-
- To be read along with receipt and payment statement of even date.

For **C N K & Associates LLP**  
Chartered Accountants  
ICAI Firm Registration No.101961 W/W-100036

*S. S. Agaskar*

**Suresh Agaskar**

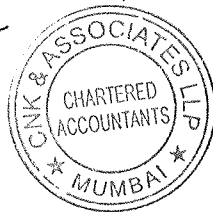
Partner

Membership No: 110321

Place: Mumbai

Date: 18<sup>th</sup> October, 2022

UDIN:22110321BADXPX4376



# Aga Khan Agency for Habitat India

Foreign Contribution Account (Registration Number:231660622 dated 22-09-2005)

Statement of Receipts and Payments for the year ended 31 March, 2022

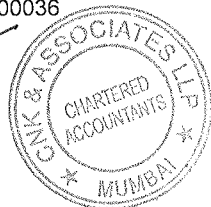
Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹	₹
<b>A Opening Balance (Cash and Bank Balances including Fixed Deposits, if any)</b>	<b>2,25,52,175</b>	<b>1,28,70,819</b>
<b>A.1</b> Cash in hand	28,881	35,981
<b>A.2</b> In FC designated bank account	66,80,794	19,682
<b>A.3</b> In utilisation bank accounts	78,50,359	53,35,601
<b>A.4</b> In Deposit bank accounts	79,92,141	74,79,555
<b>B Receipts</b>		
<b>B.1</b> Receipts from Grants	3,41,59,266	2,54,45,981
<b>B.2</b> Receipts from Donation (Refer Note 11)	-	2,81,36,686
<b>B.3</b> Receipts from Emergency Response Project Fund	3,67,257	-
<b>Receipts from Grants and Donation during the year</b>	<b>3,45,26,523</b>	<b>5,35,82,667</b>
<b>B.3 Other Receipts</b>		
<b>B.3.1</b> Sale of Fixed Assets (Refer Note 12)	53,416	-
<b>B.3.2</b> Sale of Scrap (Refer Note 12)	2,412	1,941
<b>B.3.3</b> Receipts from Interest In FC designated bank account (Refer Note 12)	6,98,898	8,45,398
<b>B.3.4</b> Receipts from Interest In Deposit account (Gross) (Refer Note 12)	15,298	5,50,807
<b>B.3.5</b> Movement in Interest accrued on Deposit account (Net) (Refer Note 10)	1,13,674	3,089
<b>B.3.6</b> Movement in TDS on Interest in Deposit account (Net) (Refer Note 7)	70,525	(19,826)
<b>Other Receipts during the year</b>	<b>9,54,223</b>	<b>13,81,409</b>
<b>Total Receipts during the year-B (B.1+B.2+B.3)</b>	<b>3,54,80,746</b>	<b>5,49,64,076</b>
<b>C Payments</b>		
<b>C.1</b> Project/Programme Activity expense (PA) (Refer Note 13)	1,78,65,505	1,68,81,265
<b>C.2</b> Employee benefits expense (Refer Note 14)	85,19,928	1,22,45,976
<b>C.3</b> Other expenses (Refer Note 15)	1,42,61,452	91,80,436
<b>C.4</b> Administrative expenses (Refer Note 14, 15)	29,19,884	53,64,602
<b>C.5</b> Movement in Working Capital (Net) for C.1, C.2,C.3 & C.4	(9,50,012)	10,88,516
<b>C.6</b> Purchase of Fixed Assets (Refer Note 6)	6,44,442	4,92,099
<b>C.7</b> Payments out of Emergency Response Project Fund (Refer Note 1.b)	2,37,052	29,826
<b>Total Payments during the year-C (C.1+C.2+C.3+C.4+C.5+C.6)</b>	<b>4,34,98,251</b>	<b>4,52,82,720</b>
<b>D Closing Balance (Cash and Bank Balances including Fixed Deposits, if any) (A+B-C)</b>	<b>1,45,34,669</b>	<b>2,25,52,175</b>
<b>E Details of unutilised FC at the end of the year (Refer Note 8)</b>		
<b>E.1</b> Cash in hand	28,809	28,881
<b>E.2</b> In FC designated bank account	29,66,156	66,80,794
<b>E.3</b> In utilisation bank accounts	1,15,39,705	78,50,359
<b>E.4</b> In Deposit bank accounts	-	79,92,141
<b>Total contribution at the end of the year-E</b>	<b>1,45,34,669</b>	<b>2,25,52,175</b>

In terms of our report attached.

For **C N K & Associates LLP**  
Chartered Accountants  
ICAI FRN 101961 W / W-100036

*S. S. Agaskar*  
**Suresh S Agaskar**  
Partner  
Membership No:110321

Place: Mumbai  
Date: 18-10-2022



For and on behalf of the Board of Directors

*Munir Bhanwani*  
**Munir Bhanwani**  
Director  
DIN:01529305

*Naznin Lalani*  
**Naznin Lalani**  
Director  
DIN:06471329

Place: Mumbai  
Date: 18-10-2022

Aga Khan Agency for Habitat India

Foreign Contribution Account

FCRA Registration Number: 231660622

Balance Sheet as at 31 March, 2022

Particulars	Note No.	As at 31 March, 2022	As at 31 March, 2021
		₹ in '000	₹ in '000
<b>A Equity and Liabilities</b>			
<b>1 Shareholders' funds</b>			
(a) Earmarked fund	1	15,408	16,338
(b) Reserves and surplus		896	9,656
		<b>16,304</b>	<b>25,994</b>
<b>2 Non-current liabilities</b>			
(a) Deferred Capital Grants	2	726	165
		<b>726</b>	<b>165</b>
<b>3 Current liabilities</b>			
(a) Trade payables due to:	3		
Micro and small enterprises		0	0
Other than Micro and small enterprises		729	571
(b) Other current liabilities	4	63	202
(c) Short-term provisions	5	46	12
		<b>837</b>	<b>784</b>
		<b>17,867</b>	<b>26,944</b>
<b>B Assets</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment	6		
(i) Tangible assets		2,165	2,142
(b) Long-term loans and advances	7	41	112
		<b>2,206</b>	<b>2,254</b>
<b>2 Current assets</b>			
(a) Cash and cash equivalents	8	14,535	22,552
(b) Short-term loans and advances	9	1,127	2,024
(c) Other current assets	10	0	114
		<b>15,661</b>	<b>24,689</b>
		<b>17,867</b>	<b>26,944</b>
See accompanying notes forming part of the financial statements	1-15		

In terms of our report attached.

For CNK & Associates LLP

Chartered Accountants

ICAI FRN 101961 W / W-100036

S. S. Agaskar

Suresh S Agaskar

Partner

Membership No:110321

Place: Mumbai

Date: 15-09-2022



For and on behalf of the Board of Directors

Munir Bharwani

Director

DIN:01529395

Place: Mumbai

Date: 15-09-2022

Nazim Lalani

Director

DIN:06471329

Place: Mumbai

Date: 15-09-2022

Aga Khan Agency for Habitat India

Foreign Contribution Account

FCRA Registration Number: 231660622

Statement of Income and Expenditure for the year ended 31 March, 2022

Particulars	Note No.	For the year ended	For the year ended
		31 March, 2022	31 March, 2021
		₹ in '000	₹ in '000
<b>A Continuing Operations</b>			
1 Revenue from operations	11	34,575	47,635
2 Other income	12	802	1,513
<b>3 Total revenue (1+2)</b>		<b>35,378</b>	<b>49,148</b>
<b>4 Expenses</b>			
(a) Project/Programme Activity expense (PA)	13	17,866	16,881
(b) Employee benefits expense	14	11,246	16,161
(c) Depreciation and amortisation expense	6	571	646
(d) Other expenses	15	14,455	10,630
<b>Total expenses</b>		<b>44,137</b>	<b>44,318</b>
<b>5 Surplus / (Deficit) before exceptional and extraordinary items (3 - 4)</b>		<b>-8,760</b>	<b>4,830</b>
6 Exceptional items		0	0
<b>7 Surplus / (Deficit) before extraordinary items (5 - 6)</b>		<b>-8,760</b>	<b>4,830</b>
8 Extraordinary items		0	0
<b>9 Surplus / (Deficit) from continuing operations (7 - 8)</b>		<b>-8,760</b>	<b>4,830</b>
<b>B Discontinuing Operations</b>			
10 Surplus / (Deficit) from discontinuing operations		0	0
<b>C Total Operations</b>			
11 Surplus / (Deficit) for the year (9 + 10)		<b>-8,760</b>	<b>4,830</b>
See accompanying notes forming part of the financial statements	1-15		

In terms of our report attached.

For C N K & Associates LLP  
Chartered Accountants  
ICAI FRN 101961 W / W-100036

Suresh S Agaskar  
Partner  
Membership No:110321  
Place: Mumbai  
Date: 15-09-2022



For and on behalf of the Board of Directors

Munir Bharwani  
Director  
DIN:01529395  
Place: Mumbai  
Date: 15-09-2022

Naznin Lalani  
Director  
DIN:06471329  
Place: Mumbai  
Date: 15-09-2022

Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 1 Reserves and surplus

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) Surplus / (Deficit) in Statement of Income and Expenditure		
Opening balance	9,656	4,825
Add: Surplus / (Deficit) for the year	-8,760	4,830
Closing balance	896	9,656
(b) Designated Funds		
<b>Emergency Relief and Response Fund</b>		
Opening balance	1,594	1,624
Add: During the year :	367	0
Less: Utilised		
For Relief and Response	-237	-30
Closing balance	1,724	1,594
<b>Earmarked funds (Accounts Payable:Revenue Grants)</b>		
(a) Grants: Integrated Rural Habitat Development Programme (IRHDP):PSAKFE		
Opening Balance	1,252	1,317
Add: - Grant Received	3,195	2,422
Less: Expenses	-2,637	-2,486
Closing Balance	1,811	1,252
(b) Grants: Interpretation Centre:PSAKFE		
Opening Balance	30	7,480
Add: - Grant Received	0	0
Less: Expenses	-30	-7,450
Closing Balance	0	30
(c) Grants: WSM:PSAKFE		
Opening Balance	1,766	0
Add: - Grant Received	1,938	4,744
Less: Expenses	-3,827	-2,978
Closing Balance	-124	1,766
(d) Grants: ESM:PSAKFE		
Opening Balance	-32	0
Add: - Grant Received	32	2,311
Less: Expenses	0	-2,343
Closing Balance	0	-32
(e) Grants: HBCC-COVID-19:AKF-UK		
Opening Balance	6,397	0
Add: - Grant Received	2,982	9,791
Less: Expenses	-9,379	-3,393
Closing Balance	0	6,397
(f) Grants: Film-on-CC:PSAKFE		
Opening Balance	654	0
Add: - Grant Received	0	1,330
Less: Expenses	-654	-676
Closing Balance	0	654
(g) Grants: Trees for Tomorrow (TFT):PSAKFE		
Opening Balance	4,288	0
Add: - Grant Received	30	4,375
Less: Expenses	-2,712	-86
Closing Balance	1,607	4,288





Aga Khan Agency for Habitat India

Notes forming part of the financial statements

(h) Grants:Urban Heat Island(UHI):AKAH-SA		
Opening Balance	-136	0
Add: - Grant Received	4,002	1,087
Less: Expenses	-3,866	-1,223
Closing Balance	0	-136
(i) Grants:Response Readiness(RR):Focus		
Opening Balance	-383	0
Add: - Grant Received	9,306	5,188
Less: Expenses	-9,166	-5,571
Closing Balance	-243	-383
(j) Grants:CBDRR:Focus		
Opening Balance	118	0
Add: - Grant Received	0	199
Less: Expenses	-118	-81
Closing Balance	0	118
(k) Grants:Interpretation centre(IC)-Biodiversity and Climate Change:PSAKFE		
Opening Balance	0	0
Add: - Grant Received	4,996	0
Less: Expenses	-593	0
Closing Balance	4,404	0
(l) Grants:Interpretation centre(IC) - Reversing Environmental Degradation:PSAKFE		
Opening Balance	0	0
Add: - Grant Received	4,607	0
Less: Expenses	-73	0
Closing Balance	4,534	0
(m) Grants:CSFEP:Dalberg Catalyst		
Opening Balance	0	0
Add: - Grant Received	1,695	0
Less: Expenses	0	0
Closing Balance	1,695	0
(n) Grants:Early Warning System(EWS):Save The Children FG		
Opening Balance	790	0
Add: - Grant Received	0	792
Less: Expenses	-790	-1
Closing Balance	0	790
<b>TOTAL Earmarked fund</b>	<b>13,684</b>	<b>14,744</b>
<b>Total</b>	<b>16,304</b>	<b>25,994</b>

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
<b>Earmarked Funds:</b>		
<b>Foreign Funding</b>		
Opening Balance	14,744	8,797
Grant Received	32,784	32,237
Expenses incurred	-33,845	-26,290
Closing Balance	13,684	14,744
Designated Funds	1,724	1,594
<b>TOTAL EARMARKED FUNDS</b>	<b>15,408</b>	<b>16,338</b>



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 2 Deferred Capital Grants

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) For Depreciable Assets		
Opening balance	165	281
Add: Grants received during the year (Refer Note 6)	644	0
Less: Amount transferred to the Income & Expenditure Account (Refer Note 6)	-84	-115
Less: Adjustment: Prior Period	0	0
Closing balance	726	165
Total	726	165



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 3 Trade Payables

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) Due to Micro and small enterprises	0	0
(b) Due to other than Micro and small enterprises	729	571
<b>Total</b>	<b>729</b>	<b>571</b>

Note (i):

The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Based on the information presently available with the management, the disclosures required under Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act") are given below:

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) The principal amount remaining unpaid to any supplier as at the end of the year	-	-
(b) The interest due on the principal remaining outstanding as at the end of the year	-	-
(c) The amount of interest paid under the MSMED Act, along with the amounts of the payment made beyond the appointed day during the year	-	-
(d) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
(e) The amount of interest accrued and remaining unpaid at the end of the year	-	-
(f) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under the MSMED Act	-	-
<b>Total</b>	<b>-</b>	<b>-</b>





Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 4 Other Current Liabilities

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) Other Payables		
(i) Statutory remittances	18	187
(ii) Staff Salary & Reimbursement	45	15
<b>Total</b>	<b>63</b>	<b>202</b>

Note (i):

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) Tax Deducted at Source Payable	0	13
(b) Provident Fund Payable	16	16
(c) Profession Tax Payable	2	158
<b>Total</b>	<b>18</b>	<b>187</b>



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 5 Short-term Provisions

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) Provision for Employee Benefits		
(i) Provision for Gratuity	44	6
(b) Provision - Others		
(i) Provision for expenses	2	5
<b>Total</b>	<b>46</b>	<b>12</b>



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 6 Property, Plant and Equipment

Property, Plant and Equipment - Tangible Assets - Financed through Internal resources

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST			DEPRECIATION				NET BLOCK		
		As at 01/04/2021	Additions / Transfer In	Deductions / Transfer Out	As at 31-03-2022	Up to 01/04/2021	For the year	Deductions / Transfer Out	Up to 31-03-2022	As at 31-03-2022	As at 31-03-2021
1	Furniture & Fixtures	76	0	0	76	76	0	0	76	0	0
2	Equipments	1,250	0	14	1,236	472	224	14	682	553	778
3	Computers	746	0	0	746	302	157	0	460	287	444
4	Vehicles	1,055	0	0	1,055	299	105	0	405	650	756
<b>TOTAL</b>		<b>3,127</b>	<b>0</b>	<b>14</b>	<b>3,113</b>	<b>1,150</b>	<b>487</b>	<b>14</b>	<b>1,623</b>	<b>1,490</b>	<b>1,977</b>
<b>Previous Year</b>		<b>2,635</b>	<b>492</b>	<b>0</b>	<b>3,127</b>	<b>619</b>	<b>531</b>	<b>0</b>	<b>1,150</b>	<b>1,977</b>	<b>2,016</b>

Property, Plant and Equipment - Tangible Assets - Financed through Grants

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST			DEPRECIATION				NET BLOCK		
		As at 01/04/2021	Additions / Transfer In	Deductions / Transfer Out	As at 31-03-2022	Up to 01/04/2021	For the year	Deductions / Transfer Out	Up to 31-03-2022	As at 31-03-2022	As at 31-03-2021
1	Furniture & Fixtures	374	0	222	152	292	16	170	138	15	82
2	Equipments	278	352	92	538	260	48	92	216	322	18
3	Computers	711	293	157	846	703	8	157	555	292	7
4	Vehicles	117	0	0	117	59	12	0	71	46	58
<b>TOTAL</b>		<b>1,480</b>	<b>644</b>	<b>470</b>	<b>1,654</b>	<b>1,315</b>	<b>84</b>	<b>419</b>	<b>979</b>	<b>675</b>	<b>165</b>
<b>Previous Year</b>		<b>1,480</b>	<b>0</b>	<b>0</b>	<b>1,480</b>	<b>1,199</b>	<b>115</b>	<b>0</b>	<b>1,315</b>	<b>165</b>	<b>281</b>

Property, Plant and Equipment - Tangible Assets - Overall - Current Year

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST			DEPRECIATION				NET BLOCK		
		As at 01/04/2021	Additions / Transfer In	Deductions / Transfer Out	As at 31-03-2022	Up to 01/04/2021	For the year	Deductions / Transfer Out	Up to 31-03-2022	As at 31-03-2022	As at 31-03-2021
1	Furniture & Fixtures	450	0	222	228	368	16	170	214	15	82
2	Equipments	1,528	352	105	1,774	732	272	105	899	875	795
3	Computers	1,457	293	157	1,592	1,006	165	157	1,014	578	451
4	Vehicles	1,172	0	0	1,172	358	117	0	476	696	814
<b>TOTAL</b>		<b>4,607</b>	<b>644</b>	<b>484</b>	<b>4,767</b>	<b>2,464</b>	<b>571</b>	<b>433</b>	<b>2,602</b>	<b>2,165</b>	<b>2,142</b>
<b>Previous Year</b>		<b>4,114</b>	<b>492</b>	<b>0</b>	<b>4,607</b>	<b>1,818</b>	<b>646</b>	<b>0</b>	<b>2,464</b>	<b>2,142</b>	<b>2,296</b>

Property, Plant and Equipment - Tangible Assets - Overall - Previous Year

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST			DEPRECIATION				NET BLOCK		
		As at 01/04/2020	Additions / Transfer In	Deductions / Transfer Out	As at 31-03-2021	Up to 01/04/2020	For the year	Deductions / Transfer Out	Up to 31-03-2021	As at 31-03-2021	As at 31-03-2020
1	Furniture & Fixtures	378	72	0	450	280	88	0	368	82	98
2	Equipments	1,515	12	0	1,528	466	266	0	732	795	1,050
3	Computers	1,049	408	0	1,457	831	174	0	1,006	451	218
4	Vehicles	1,172	0	0	1,172	241	117	0	358	814	931
<b>TOTAL</b>		<b>4,114</b>	<b>492</b>	<b>0</b>	<b>4,607</b>	<b>1,818</b>	<b>646</b>	<b>0</b>	<b>2,464</b>	<b>2,142</b>	<b>2,296</b>



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 7 Long-term loans and advances

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) Other loans and advances (Tax Deducted at Source (TDS)) Unsecured, considered good	41	112
<b>Total</b>	<b>41</b>	<b>112</b>

Note (i):

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) TDS:AY:2020-21	0	71
(b) TDS:AY:2021-22	41	41
<b>Total</b>	<b>41</b>	<b>112</b>



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 8 Cash and cash equivalents

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) Cash on hand	29	29
(b) Balances with banks		
(i) In designate operative account	2,966	6,681
(ii) In utilisation operative accounts	11,540	7,850
(iii) In deposit accounts (Refer Note (i) below)	0	7,992
<b>Total</b>	<b>14,535</b>	<b>22,552</b>

Note (i):

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) Deposits with original maturity for more than 12 months	0	7,992
<b>Total</b>	<b>0</b>	<b>7,992</b>





Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 9 Short-term loans and advances

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) Loans and advances to employees Unsecured, considered good	0	51
(b) Prepaid expenses - Unsecured, considered good	0	199
(c) Other loans and advances (To suppliers - For Goods & Services) Unsecured, considered good	1,127	1,773
<b>Total</b>	<b>1,127</b>	<b>2,024</b>



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 10 Other current assets

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹ in '000	₹ in '000
(a) Accruals		
(i) Interest accrued on deposits	0	114
<b>Total</b>	<b>0</b>	<b>114</b>



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 11 Revenue from operations

	Particulars	For the year ended	For the year ended
		31 March, 2022	31 March, 2021
		₹ in '000	₹ in '000
(a)	Donation and Grants (Refer Note (i) below)	34,575	47,635
	<b>Total</b>	<b>34,575</b>	<b>47,635</b>

Note	Particulars	For the year ended	For the year ended
		31 March, 2022	31 March, 2021
		₹ in '000	₹ in '000
(i)	Donation and Grants comprises :		
	<u>Donation</u>		
	From Related Parties	0	28,137
	<b>Total - Donation</b>	<b>0</b>	<b>28,137</b>
	<u>Grants</u>		
	From Institutions	10,288	3,394
	From Related Parties	24,288	16,104
	<b>Total - Grants</b>	<b>34,575</b>	<b>19,498</b>
	<b>Total - Donation and Grants</b>	<b>34,575</b>	<b>47,635</b>
(ii)	Sale of services comprises :		
	<b>Total - Sale of services</b>	<b>0</b>	<b>0</b>
(iii)	Other operating revenues comprise:		
	<b>Total - Other operating revenues</b>	<b>0</b>	<b>0</b>

Note	Particulars	For the year ended	For the year ended
		31 March, 2022	31 March, 2021
		₹ in '000	₹ in '000
(a)	Donation from Institutions		
	Aga Khan Foundation, Geneva	0	0
	<b>Total - Donation from Institutions</b>	<b>0</b>	<b>0</b>
(b)	Donation from Related Parties		
	Aga Khan Agency for Habitat - SA, Geneva	0	28,137
	<b>Total - Donation from Related Parties</b>	<b>0</b>	<b>28,137</b>
(c)	Grants from Institutions		
	Aga Khan Foundation, India	0	0
	Aga Khan Foundation, UK	10,288	3,393
	Save The Children Fund General	0	1
	<b>Total - Grants from Institutions</b>	<b>10,288</b>	<b>3,394</b>
(d)	Grants from Related Parties		
	Aga Khan Agency for Habitat - SA, Geneva	24,288	16,104
	<b>Total - Grants from Related Parties</b>	<b>24,288</b>	<b>16,104</b>



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 12 Other income

	Particulars	For the year ended	For the year ended
		31 March, 2022	31 March, 2021
		₹ in '000	₹ in '000
(a)	Interest income (Refer Note (i) below)	714	1,396
(b)	Other non-operating income (net of expenses directly attributable to such income) (Refer Note (ii) below)	88	117
	<b>Total</b>	<b>802</b>	<b>1,513</b>

Note	Particulars	For the year ended	For the year ended
		31 March, 2022	31 March, 2021
		₹ in '000	₹ in '000
(i)	Interest income comprises:		
	Interest from banks on:		
	deposits	15	551
	operative accounts	699	845
	<b>Total - Interest income</b>	<b>714</b>	<b>1,396</b>
(ii)	Other non-operating income comprises:		
	Profit on sale of fixed assets	2	0
	Deferred Capital Grants:Current year (Refer Note (2))	84	115
	Miscellaneous income	2	2
	<b>Total - Other non-operating income</b>	<b>88</b>	<b>117</b>



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 13 Project/Programme Activity expense (PA)

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹ in '000	₹ in '000
PA:Assessments	0	17
PA:IEC, BCC & Capacity Building	9,324	3,795
PA:Infrastructure & Supplies	7,937	12,100
PA:Monitoring, Evaluation, Research, Learning (MERL) & Networking	604	969
<b>Total</b>	<b>17,866</b>	<b>16,881</b>

Note (i):

Any cost (Supplies & Services) incurred in carrying out activities for assessment purpose like Rapid Seismic Diagnosis (RSD), Detailed Seismic Diagnosis (DSD), Hazard Vulnerability Risk Assessment (HVRA), Base Line Study, etc. for beneficiaries including Consultant (short term) Fees & OPE appointed for same excluding Staff Travel & Compensation and other Consultant.

Note (ii):

Any cost (Supplies & Services) incurred in carrying out activities for Community Development purpose like preparation & printing of Information, Education & Communication (IEC) material, Community Led Total Sanitation (CLTS), Search and Rescue Team (SART)/ Disaster Assessment Rescue Team (DART) Training, Formation & Training of Governance Committee, Behaviour Change Communication (BCC) etc. for beneficiaries including Consultant (short term) Fees & OPE appointed for same excluding Staff Travel & Compensation and other Consultant.

Note (iii):

Any cost (Supplies, Services & Financial Assistance) incurred in carrying out activities for creation of Infrastructure and distribution of Supplies like Watershed, construction of Sanitation Facilities, Public infrastructure, Stock Pile, Alternate Energy (AE) installation, Post Disaster distribution of Supplies, etc. for beneficiaries including Consultant Fees & OPE appointed for same excluding Staff Travel & Compensation and other Consultant.

Note (iv):

Any cost (Supplies & Services) incurred in carrying out activities like Research paper, Symposium, Book Launch, M&E S/w, M&E Meeting with Staff/external stakeholder, including Consultant Fees & OPE appointed for same excluding Staff Travel & Compensation and other Consultant.

Note (v):

Grant/Donation paid to Partners (having similar objects) for carrying out above mentioned activities (Government/NGO/CBO) for benefit of community at large for improving Quality of Life (QOL).





Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 14 Employee benefits expense

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹ in '000	₹ in '000
Salaries and wages	10,598	15,264
Contributions to provident and other funds	420	654
Staff welfare expenses	132	56
Training, Recruitment and other expenses	96	188
<b>Total (Refer Note (i) below)</b>	<b>11,246</b>	<b>16,161</b>

Note (i):

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹ in '000	₹ in '000
Employee benefits expense - Programme Staff	8,520	12,246
Employee benefits expense - Other Staff	2,727	3,915
<b>Total</b>	<b>11,246</b>	<b>16,161</b>

# Staff involved in carrying out activities for benefit of beneficiary as per objects of the Company.

\*\* Staff involved in Companies other operations and applicable compliance.



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 15 Other expenses

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹ in '000	₹ in '000
<b>Operating Cost</b>		
<b>(a) Consultant</b>		
Consultant:Legal & Professional fees	10,723	7,760
Consultant:Payment to Auditors (Refer Note (i) below)	0	0
<b>Total Consultant Expenses</b>	<b>10,723</b>	<b>7,760</b>
<b>(b) Premises</b>		
Premises:Rent	746	678
Premises:Maintenance	26	122
Premises:Utilities:Electricity	5	13
Premises:Insurance	33	42
<b>Total Premises Expenses</b>	<b>811</b>	<b>855</b>
<b>(c) Office</b>		
Office:Telecom:Telephone&Mobile	364	219
Office:Telecom:Internet	29	171
Office:Postage & Courier	4	16
Office:Photocopying & Printing	6	12
Office:Books Periodical & Subscription	75	31
Office:Equipment Maintenance & Rentals	151	253
Office:Supplies & Stationary	7	27
Office:Refreshments	24	26
Office:Computer Software	339	236
Office:Others	0	119
<b>Total Office Expenses</b>	<b>1,000</b>	<b>1,109</b>
<b>(d)Travel &amp; Subsistence</b>		
Travel & Subsistence:Domestic	1,548	787
Travel & Subsistence:International	313	0
<b>Total Travel &amp; Subsistence</b>	<b>1,861</b>	<b>787</b>
<b>(e) Vehicle</b>		
Vehicle:Fuel	4	22
Vehicle:Maintenance	1	7
Vehicle:Insurance	1	1
<b>Total Vehicle Expenses</b>	<b>7</b>	<b>31</b>
<b>(f) Finance</b>		
Finance:Bank Charges	26	27
Finance:Others	0	4
<b>Total Finance Expenses</b>	<b>26</b>	<b>30</b>
<b>(g) Rates &amp; Taxes</b>		
R&T:Filing Fees	28	58
R&T:Late/Penalty Fees	0	0
<b>Total Rates &amp; Taxes Expenses</b>	<b>28</b>	<b>58</b>
<b>(h) Bad Debts</b>		
<b>Total Bad Debt Expenses</b>	<b>0</b>	<b>0</b>
<b>Total Operating Cost (Refer Note (i) below)</b>	<b>14,455</b>	<b>10,630</b>

Notes:

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹ in '000	₹ in '000
<b>(i) Operating Cost</b>		
Operating Cost - for Project/Programme Implementation	14,261	9,180
Operating Cost - for other than Project/Programme Implementation	193	1,449
<b>Total</b>	<b>14,455</b>	<b>10,630</b>

